REPLY UNDER 37 CFR 1.116 EXPEDITED PROCEDURE EXAMINING GROUP ART UNIT 3627

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: MCCOY

Application Serial No.: 09/731,008

Filing Date: December 7, 2000

For: METHOD AND PRODUCT FOR

CALCULATING A NET

OPERATING INCOME AUDIT

AND FOR ENABLING

SUBSTANTIALLY IDENTICAL AUDIT PRACTICES AMONG A PLURALITY OF AUDIT FIRMS Confirmation No.: 8773

Group Art Unit: 3627

Examiner: Andrew J. Rudy

AMENDMENT and RESPONSE to January 9, 2007 Final Office Action

Attorney Docket No.: G04.004 (formerly

G03.020)

PTO Customer Number 67338

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Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Final Office Action mailed January 9, 2007, please amend the above-identified application as follows:

Amendments to the claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 7 of this paper.